FOR OHF USE

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0030312

Facility Name: HILLCREST RETIREMENT VILLAGE

Address: 1740 N. CIRCUIT DRIVE (Number) ROUND LK BEACH (City) 60073 (Zip Code)

County: LAKE

Telephone Number: (847) 546-5301 **Fax #** (847) 546-7563

IDPA ID Number: 363403506001

Date of Initial License for Current Owners: 11/29/85

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236 - 1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)

(Type or Print Name) _____

(Title) _____

Paid Preparer

(Signed) See Accountants' Compilation Report Attached (Date)

(Print Name and Title) ROBERT A. ROSE, C.P.A.

(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015

(Telephone) (847) 236-1111 Fax# (847) 236-1155

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	142	Intermediate (ICF)	142	51,830	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	142	TOTALS	142	51,830	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	42,409	7,115		49,524	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	42,409	7,115		49,524	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.55%

D. How many bed-hold days during this year were paid by Public Aid?
302 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 11/29/85

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 11/29/85 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2001 Fiscal Year: 12/31/2001

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	298,265	18,204	6,855	323,324		323,324		323,324			1
2	Food Purchase		165,495		165,495	(16,425)	149,070	(236)	148,834			2
3	Housekeeping	251,407	23,593		275,000		275,000		275,000			3
4	Laundry	29,143	19,407		48,550		48,550		48,550			4
5	Heat and Other Utilities			85,673	85,673		85,673	316	85,989			5
6	Maintenance	27,145	4,662	35,454	67,261		67,261	(3,158)	64,103			6
7	Other (specify):*											7
8	**TOTAL General Services**	605,960	231,361	127,982	965,303	(16,425)	948,878	(3,078)	945,800			8
	B. Health Care and Programs											
9	Medical Director			1,800	1,800		1,800		1,800			9
10	Nursing and Medical Records	1,414,249	125,772	24,948	1,564,969		1,564,969		1,564,969			10
10a	Therapy											10a
11	Activities	102,830	11,211	2,360	116,401		116,401		116,401			11
12	Social Services	93,948	284	1,027	95,259		95,259		95,259			12
13	Nurse Aide Training			5,879	5,879		5,879		5,879			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,611,027	137,267	36,014	1,784,308		1,784,308		1,784,308			16
	C. General Administration											
17	Administrative	152,229		105,736	257,965		257,965	4,040	262,005			17
18	Directors Fees											18
19	Professional Services			71,721	71,721		71,721	(6,990)	64,731			19
20	Dues, Fees, Subscriptions & Promotions			66,712	66,712		66,712	(46,092)	20,620			20
21	Clerical & General Office Expenses	97,886		47,602	145,488		145,488	2,352	147,840			21
22	Employee Benefits & Payroll Taxes			358,664	358,664	16,425	375,089	(12,654)	362,435			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,566	5,566		5,566	(2,296)	3,270			24
25	Other Admin. Staff Transportation			163	163		163		163			25
26	Insurance-Prop.Liab.Malpractice			40,235	40,235		40,235	87	40,322			26
27	Other (specify):*							10,729	10,729			27
28	**TOTAL General Administration**	250,115		696,399	946,514	16,425	962,939	(50,823)	912,116			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,467,102	368,628	860,395	3,696,125		3,696,125	(53,901)	3,642,224			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE #0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			29,065	29,065		29,065	135,113	164,178			30
31	Amortization of Pre-Op. & Org.							1,196	1,196			31
32	Interest			8,979	8,979		8,979	149,647	158,626			32
33	Real Estate Taxes			65,111	65,111		65,111	2,353	67,464			33
34	Rent-Facility & Grounds			420,000	420,000		420,000	(415,126)	4,874			34
35	Rent-Equipment & Vehicles			3,917	3,917		3,917		3,917			35
36	Other (specify):*											36
37	TOTAL Ownership			527,072	527,072		527,072	(126,817)	400,255			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			21,250	21,250		21,250	(21,250)				41
42	Provider Participation Fee			77,745	77,745		77,745		77,745			42
43	Other (specify):*	12,838			12,838		12,838	(12,838)				43
44	TOTAL Special Cost Centers	12,838		98,995	111,833		111,833	(34,088)	77,745			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,479,940	368,628	1,486,462	4,335,030		4,335,030	(214,806)	4,120,224			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

STATE OF ILLINOIS

HILLCREST RETIREMENT VILLAGE

ID# 0030312

Report Period Beginning: 01/01/01

Ending: 12/31/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2	VENDING EXPENSES	(21,250)	41	2
3	THEFT LOSS RECOVERY	(500)	21	3
4	JURY DUTY	(145)	21	4
5	SALE OF TV	(100)	21	5
6	CAPITALIZED R & M EXPENSES - MDCD-5	(3,172)	6	6
7	ILLINOIS COUNCIL COPE	(3,066)	20	7
8	NON-ALLOWABLE ACCOUNTING FEES	(7,381)	19	8
9	RO - AMORTIZATION OF ORG. COSTS	(499)	31	9
10	RO - TRUST FEES	(250)	20	10
11	RO - FRANCHISE TAX	(200)	20	11
12	NON-ALLOW. EMPLOYEE INSURANCE	(858)	22	12
13	SEMINAR - NON-ALLOWABLE	(1,083)	24	13
14	SEMINAR - MEALS & TRAVEL NON-ALLOW.	(1,213)	24	14
15	MARKETING SALARY	(12,838)	43	15
16	RO-NON-ALLOW. ACCOUNTING FEES	(496)	19	16
17	RO-NON-ALLOW. PROFESSIONAL FEES	(290)	19	17
18				18
19				19
20				20
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Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	9,308	30		9
10	Interest and Other Investment Income	(3,037)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(236)	02		13
14	Non-Care Related Interest	(8,979)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(13)	21		18
19	Entertainment				19
20	Contributions	(4,701)	20		20
21	Owner or Key-Man Insurance	(13,523)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(38,616)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,084)	21		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(53,341)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (115,222)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(99,585)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (99,585)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (214,806)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Summary A

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary													1
2	Food Purchase	(236)											(236)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities			316									316	5
6	Maintenance	(3,172)		14									(3,158)	6
7	Other (specify):*													7
8	**TOTAL General Services**	(3,408)		330									(3,078)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	**TOTAL Health Care and Programs**													16
	C. General Administration													
17	Administrative			(5,037)	42,002	(32,925)							4,040	17
18	Directors Fees													18
19	Professional Services	(8,167)	786	172	175	44							(6,990)	19
20	Fees, Subscriptions & Promotions	(46,833)	450	291									(46,092)	20
21	Clerical & General Office Expenses	(2,842)	1,889	3,305									2,352	21
22	Employee Benefits & Payroll Taxes	(14,381)		1,727									(12,654)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(2,296)											(2,296)	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice			87									87	26
27	Other (specify):*			6,144	3,646	939							10,729	27
28	**TOTAL General Administration**	(74,519)	3,125	6,689	45,823	(31,942)							(50,823)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(77,927)	3,125	7,019	45,823	(31,942)							(53,901)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	9,308	125,124	681									135,113	30
31	Amortization of Pre-Op. & Org.	(499)	1,695										1,196	31
32	Interest	(12,016)	161,663										149,647	32
33	Real Estate Taxes		2,353										2,353	33
34	Rent-Facility & Grounds		(420,000)	4,874									(415,126)	34
35	Rent-Equipment & Vehicles													35
36	Other (specify):*													36
37	**TOTAL Ownership**	(3,207)	(129,165)	5,555									(126,817)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops	(21,250)											(21,250)	41
42	Provider Participation Fee													42
43	Other (specify):*	(12,838)											(12,838)	43
44	**TOTAL Special Cost Centers**	(34,088)											(34,088)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(115,222)	(126,040)	12,574	45,823	(31,942)							(214,806)	45

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SEE ATTACHED		SEE ATTACHED		SEE ATTACHED		
				HILLCREST DEVELOPMENT LLC		BUILDING

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	RENTAL INCOME	$ 420,000	HILLCREST DEVELOPMENT, LLC		$	$ (420,000)	1
2	V	33	RENTAL INCOME - R.E. Reim.	64,000	HILLCREST DEVELOPMENT, LLC			(64,000)	2
3	V	32	INTEREST INCOME	12,115	HILLCREST DEVELOPMENT, LLC			(12,115)	3
4	V	31	AMORTIZATION		HILLCREST DEVELOPMENT, LLC		1,695	1,695	4
5	V	30	DEPRECIATION		HILLCREST DEVELOPMENT, LLC		125,124	125,124	5
6	V	32	INTEREST EXPENSE		HILLCREST DEVELOPMENT, LLC		173,778	173,778	6
7	V	33	REAL ESTATE TAX		HILLCREST DEVELOPMENT, LLC		66,353	66,353	7
8	V	20	FRANCHISE TAX		HILLCREST DEVELOPMENT, LLC		200	200	8
9	V	20	TRUST FEES		HILLCREST DEVELOPMENT, LLC		250	250	9
10	V	19	PROFESSIONAL FEES		HILLCREST DEVELOPMENT, LLC		290	290	10
11	V	21	STATE INCOME TAX		HILLCREST DEVELOPMENT, LLC		1,889	1,889	11
12	V	19	ACCOUNTING FEES		HILLCREST DEVELOPMENT, LLC		496	496	12
13	V								13
14	Total			$ 496,115			$ 370,075	$ * (126,040)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	A.H.B. D/B/A ABH MANAGEMENT	100.00%	$ 316	$ 316	15
16	V	6	REPAIRS AND MAINT.		A.H.B. D/B/A ABH MANAGEMENT	100.00%	14	14	16
17	V	19	PROFESSIONAL FEES		A.H.B. D/B/A ABH MANAGEMENT	100.00%	172	172	17
18	V	20	DUES, SUBS. & FEES		A.H.B. D/B/A ABH MANAGEMENT	100.00%	291	291	18
19	V	21	CLERICAL AND GENERAL		A.H.B. D/B/A ABH MANAGEMENT	100.00%	3,305	3,305	19
20	V	22	EMPLOYEE BENEFITS		A.H.B. D/B/A ABH MANAGEMENT	100.00%	1,727	1,727	20
21	V	26	INSURANCE		A.H.B. D/B/A ABH MANAGEMENT	100.00%	87	87	21
22	V	30	DEPRECIATION		A.H.B. D/B/A ABH MANAGEMENT	100.00%	681	681	22
23	V	34	RENT		A.H.B. D/B/A ABH MANAGEMENT	100.00%	4,874	4,874	23
24	V								24
25	V	17	HOME OFFICE	16,000	A.H.B. D/B/A ABH MANAGEMENT	100.00%		(16,000)	25
26	V								26
27	V	17	ADM. COMP.- DIRECT ALLOC.	$	A.H.B. D/B/A ABH MANAGEMENT	100.00%	$ 10,963	10,963	27
28	V	27	EMP. BEN.-DIRECT ALLOC.		A.H.B. D/B/A ABH MANAGEMENT	100.00%	6,144	6,144	28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 16,000			$ 28,574	$ * 12,574	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMIN. - E. ROSENBAUM	$	HEALTH RESOURCE, INC.	100.00%	$ 78,000	$ 78,000	15
16	V	19	PROFESSIONAL FEES		HEALTH RESOURCE, INC.	100.00%	175	175	16
17	V	27	PAYROLL TAXES		HEALTH RESOURCE, INC.	100.00%	3,646	3,646	17
18	V								18
19	V	17	MANAGEMENT FEES	35,998	HEALTH RESOURCE, INC.	100.00%		(35,998)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 35,998			$ 81,821	$ * 45,823	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMIN. - KARLA BISHOP	$	KARLA BISHOP, INC.	100.00%	$ 20,813	$ 20,813	15
16	V	19	PROFESSIONAL FEES		KARLA BISHOP, INC.	100.00%	44	44	16
17	V	27	PAYROLL TAXES		KARLA BISHOP, INC.	100.00%	939	939	17
18	V								18
19	V	17	MANAGEMENT FEES	53,738	KARLA BISHOP, INC.	100.00%		(53,738)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 53,738			$ 21,796	$ * (31,942)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	KARLA BISHOP	PRESIDENT	Administrative	32.50%	See Attached	5	100.00	Alloc. AdmS	$ 20,813	17-7	1
2	EARL ROSEMBAUM	VICE PRESIDENT	Administrative	33.75%	See Attached	20	50.00	Alloc. AdmS	78,000	17-7	2
3	ALAN ROSENBAUM	ADMINISTRATOR	Administrative	0.05%	See Attached	40	100.00	Admn. Sal.	152,229	17-1	3
4	ALAN ROSENBAUM	ADMINISTRATOR	Administrative	0.05%	See Attached	40	100.00	Excess Hl Ins	10,963	17-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 262,005		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: A.H.B. D/B/A ABH MANAGEMENT
Street Address: 411 CENTRAL AVENUE
City / State / Zip Code: HIGHLAND PARK, IL. 60035
Phone Number: (847)432-7262
Fax Number: (847)432-6095

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	PATIENT DAYS	142,822	3	$ 911	$	49,524	$ 316	1
2	6	REPAIRS AND MAINT.	PATIENT DAYS	142,822	3	40		49,524	14	2
3	19	PROFESSIONAL FEES	PATIENT DAYS	142,822	3	495		49,524	172	3
4	20	DUES, SUBS. & FEES	PATIENT DAYS	142,822	3	839		49,524	291	4
5	21	CLERICAL AND GENERAL	PATIENT DAYS	142,822	3	9,530		49,524	3,305	5
6	22	EMPLOYEE BENEFITS	PATIENT DAYS	142,822	3	4,982		49,524	1,727	6
7	26	INSURANCE	PATIENT DAYS	142,822	3	250		49,524	87	7
8	30	DEPRECIATION	PATIENT DAYS	142,822	3	1,963		49,524	681	8
9	34	RENT	PATIENT DAYS	142,822	3	14,055		49,524	4,874	9
10										10
11										11
12										12
13	17	ADM. COMP.- DIRECT ALLOC.	AVG. HOURS WORKED	40	1	10,963		40	10,963	13
14	27	EMP. BEN.-DIRECT ALLOC.	AVG. HOURS WORKED	40	1	6,144		40	6,144	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 50,172	$		$ 28,574	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: HEALTH RESOURCE, INC.
Street Address: P.O. BOX 1275
City / State / Zip Code: HIGHLAND PARK, IL. 60035
Phone Number: (847)432-7262
Fax Number: (847)432-6095

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - E. ROSENBAUM	AVG. HOURS WORKED	40	3	$ 156,000	$ 156,000	20	$ 78,000	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	40	3	350		20	175	2
3	27	PAYROLL TAXES	AVG. HOURS WORKED	40	3	7,292		20	3,646	3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 163,642	$ 156,000		$ 81,821	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: KARLA BISHOP, INC.
Street Address: 271 RIVERS DRIVE
City / State / Zip Code: LAKE BLUFF, IL. 60044
Phone Number: (847)432-7262
Fax Number: (847)432-6095

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - KARLA BISHOP	AVG. HOURS WORKED	40	3	$ 166,500	$ 166,500	5	$ 20,813	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	40	3	350		5	44	2
3	27	PAYROLL TAXES	AVG. HOURS WORKED	40	3	7,510		5	939	3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 174,360	$ 166,500		$ 21,796	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
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16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
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12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	AMERICAN NAT'S BK		X	MORTGAGE	$5,523	4/15/96	$ 614,873	$ 496,457	8/15/03	8.00%	$ 41,168	1
2	AMERICAN NAT'S BK		X	MORTGAGE	$16,660	4/15/96	1,851,280	1,495,627	8/15/03	8.00%	124,033	2
3	AMERICAN NAT'S BK		X	MORTGAGE	$1,152	3/3/98	120,500	102,904		8.00%	8,577	3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$23,335		$ 2,586,653	$ 2,094,988			$ 173,778	9
	B. Non-Facility Related*											
10	See Supplemental Schedule										(15,152)	10
11	American Nat'l Bank	X		INTER-CO.							8,979	11
12											(8,979)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (15,152)	14
15	TOTALS (line 9+line14)						$ 2,586,653	$ 2,094,988			$ 158,626	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
1	INTEREST INCOME		X				$	$			$ (3,037)	1
2	R.O. INTEREST INCOME	X									(12,115)	2
3												3
4												4
5												5
6												6
7												7
8												8
9												9
10												10
11												11
12												12
13												13
14												14
15												15
16												16
17												17
18												18
19												19
20												20
21							$	$			$ (15,152)	21

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2000 report.	$	62,240	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	63,404	2
3. Under or (over) accrual (line 2 minus line 1).	$	1,164	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)	$	66,300	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	67,464	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	57,479	8
	1997	59,770	9
	1998	55,237	10
	1999	58,069	11
	2000	63,404	12

2001 R.E. TAX ACCRUAL $63,404 x 1.04 (APPROXIMATELY)

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME HILLCREST RETIREMENT VILLAGE COUNTY LAKE

FACILITY IDPH LICENSE NUMBER 0030312

CONTACT PERSON REGARDING THIS REPORT STEVE LAVENDA

TELEPHONE 847-236-1111 FAX #: 847-236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	06-17-200-011	Long Term Care Property	$ 266.82	$ 266.82
2.	06-17-200-010	Long Term Care Property	$ 59,968.24	$ 59,968.24
3.	06-17-200-009	Long Term Care Property	$ 875.84	$ 875.84
4.	06-17-214-010	Long Term Care Property	$ 1,172.66	$ 1,172.66
5.	06-17-214-011	Long Term Care Property	$ 1,119.94	$ 1,119.94
6.			$	$
7.	Note: Last 2 Properties represent		$	$
8.	lands which were vacant and not		$	$
9.	used in prior year.		$	$
10.			$	$
		TOTALS	$ 63,403.50	$ 63,403.50

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,277 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [X] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: 11,962
2. Number of Years Over Which it is Being Amortized: 10 years
3. Current Period Amortization: 1,196
4. Dates Incurred:

Nature of Costs: Mortgage
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	FACILITY		1985	$ 57,500	1
2	Land for Parking		1998	132,513	2
3	TOTALS			$ 190,013	3

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1987	9,045			363	363	5,323	9
10	Various			1989	36,275			1,479	1,479	18,363	10
11	Various			1990	2,002			100	100	1,178	11
12	Various			1991	16,248			812	(812)	7,947	12
13	Various			1992	8,821			442	442	4,162	13
14	Various			1993	3,000			300	300	2,829	14
15	Various			1994	51,668			2,585	2,585	19,095	15
16	Various			1995	8,799			330	330	2,117	16
17	Various			1996	51,722			2,587	2,587	14,053	17
18	Various			1997	4,495			225	225	1,067	18
19								-		-	19
20								-		-	20
21								-		-	21
22								-		-	22
23								-		-	23
24								-		-	24
25								-		-	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$ -	$	$ -	37
38						-		-	38
39						-		-	39
40						-		-	40
41						-		-	41
42						-		-	42
43						-		-	43
44						-		-	44
45						-		-	45
46						-		-	46
47						-		-	47
48						-		-	48
49						-		-	49
50						-		-	50
51						-		-	51
52						-		-	52
53						-		-	53
54						-		-	54
55						-		-	55
56						-		-	56
57						-		-	57
58						-		-	58
59						-		-	59
60						-		-	60
61						-		-	61
62						-		-	62
63						-		-	63
64						-		-	64
65						-		-	65
66						-		-	66
67						-		-	67
68	Related Party Allocations (Page 12-REP & Page 12A-REP)		2,818,398	116,512		109,279	(7,233)	1,385,101	68
69	Financial Statement Depreciation			29,066			(29,066)		69
70	TOTAL (lines 4 thru 69)		$ 3,010,473	$ 145,578		$ 118,502	$ (28,700)	$ 1,461,235	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 3,010,473	$ 145,578		$ 118,502	$ (27,076)	$ 1,461,235	1
2	ELECTRICAL CIRCUITS	1998	5,000			250	250	1,000	2
3	TILE	1998	702			35	35	137	3
4	DRAYWAY	1998	850			43	43	158	4
5	DOORS REPLACEMENT	1998	3,137			157	157	523	5
6	ROOF WORK	1998	1,290			65	65	217	6
7	CONCRETE WALL & SIDE	1998	1,963			98	98	310	7
8	ELECTRICAL	1998	500			25	25	92	8
9	WIRING	1998	599			30	30	108	9
10	SHINGLES	1998	546			27	27	92	10
11	GUTTERS	1998	800			40	40	130	11
12	ALARM SYSTEM	1998	1,558			78	78	254	12
13	ROOF & GUTTERS	1998	974			49	49	155	13
14	SYSTEM KEY RESET	1998	3,386			169	169	676	14
15	SECURITY SYSTEM	1998	760			38	38	149	15
16	SECURITY SYSTEM	1998	2,262			113	113	414	16
17	CARPET	1999	1,478			74	74	222	17
18	REMODELING OFFICE	1999	1,073			54	54	153	18
19	ANTENNA	1999	527			26	26	76	19
20	DOOR	1999	687			34	34	85	20
21	SIDEWALK	1999	3,750			188	188	439	21
22	SPRINKLER	1999	1,034			52	52	117	22
23	WIRING	1999	897			45	45	100	23
24	PAINTING	1999	501			25	25	50	24
25	AIR CONDITIONER	2000	1,566			78	78	78	25
26	POWER SYSTEM PARTS	2000	879			44	44	44	26
27	HEATER	2000	722			36	36	36	27
28	PLUMBING	2000	900			45	45	45	28
29	PLUMBING	2000	550			28	28	28	29
30	CARPET	2000	512			26	26	26	30
31	ALARM SYSTEM	2000	1,933			97	97	97	31
32	CARPET	2000	912			46	46	144	32
33	CARPET	2000	679			34	34	58	33
34	TOTAL (lines 1 thru 33)		$ 3,053,400	$ 145,578		$ 120,651	$ (24,927)	$ 1,467,448	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 3,053,400	$ 145,578		$ 120,651	$ (24,927)	$ 1,467,448	1
2	CONCENTRATORS	2000	1,430			72	72	123	2
3	ROOF	2001	16,325			122	122	122	3
4	CEDAR FENCE	2001	2,385			23	23	23	4
5	WATER FILTER	2001	3,512			44	44	44	5
6	WATER FILTER	2001	3,470			15	15	15	6
7	SPRINKLER SYSTEM	2001	922			35	35	35	7
8	HEAT PUMP	2001	2,250			57	57	57	8
9	CARPET	2001	931			43	43	43	9
10	CARPET	2001	516			15	15	15	10
11	CARPET	2001	742			15	15	15	11
12	CARPET	2001	1,042			17	17	17	12
13	CARPET	2001	899			23	23	23	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,087,824	$ 145,578		$ 121,132	$ (24,446)	$ 1,467,980	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	93		1985	1976	$ 1,430,000	$ 74,360	35	$ 47,667	$ (26,693)	$ 766,644	4
5	31		1989	1989	780,798	24,788	35	31,232	6,444	387,797	5
6	9		1994	1994	554,167	14,209	35	27,708	13,499	205,501	6
7	1										7
8	6										8
	Improvement Type**										
9											9
10	HILLCREST DEVELP. LAND IMPROVEMENT			1993	53,433	3,155	20	2,672	(483)	25,159	10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-REP, Line 70 for total

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,818,398	$ 116,512		$ 109,279	$ (7,233)	$ 1,385,101	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 545,005	$ 9,258	$ 36,004	$ 26,746		$ 430,541	71
72	Current Year Purchases	12,767	34	2,438	2,404		2,438	72
73	Fully Depreciated Assets	97,497					97,497	73
74								74
75	TOTALS	$ 655,269	$ 9,292	$ 38,442	$ 29,150		$ 530,476	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		VAN	1993	$ 19,682	$	$	$		$ 19,682	76
77		FORD EXPEDITION	1997							77
78		FORD EXPEDITION	1997	23,022		4,604	4,604		21,103	78
79										79
80	TOTALS			$ 42,704	$	$ 4,604	$ 4,604		$ 40,785	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,975,810	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 154,870	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 164,178	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 9,308	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,039,241	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	FORD EXPEDITION - 1997	$ 15,348	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 15,348	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A RELATED PARTY LEASE

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions	ALLOC	AHB MGMT		4,874			4
5								5
6								6
7	TOTAL				$ 4,874 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease ____.

9. Option to Buy: [ ] YES [X] NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: $ 3,917 Description: $3,600 - Storage Rental + $317 - Postage Machine
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [X]
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$ 159	$ 5,720	$	$ 5,879
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$ 159	$ 5,720	$	$ 5,879
10	SUM OF line 9, col. 1 and 2 (e)	$ 5,879			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	6
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	1
2. From other facilities (f)	
TOTAL TRAINED	7

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/01 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 103,370	$ 189,465	1
2	Cash-Patient Deposits	61,283	61,283	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	663,510	663,510	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	126,650	126,650	6
7	Other Prepaid Expenses	1,385	1,385	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See supplemental schedule	2,442	2,442	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 958,640	$ 1,044,735	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		202,513	13
14	Buildings, at Historical Cost		2,818,398	14
15	Leasehold Improvements, at Historical Cost	210,086	210,086	15
16	Equipment, at Historical Cost	498,191	753,945	16
17	Accumulated Depreciation (book methods)	(507,941)	(2,425,091)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		14,461	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(11,467)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See supplemental schedule	2,100	2,100	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 202,436	$ 1,564,945	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,161,076	$ 2,609,680	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 149,531	$ 157,260	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	89,868	89,868	28
29	Short-Term Notes Payable		114,373	29
30	Accrued Salaries Payable	101,547	101,547	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,736	12,736	31
32	Accrued Real Estate Taxes(Sch.IX-B)	64,000	66,300	32
33	Accrued Interest Payable		7,083	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	2,057	2,057	35
	Other Current Liabilities(specify):			
36	See supplemental schedule	212,059		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 631,798	$ 551,224	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,980,615	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See supplemental schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 1,980,615	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 631,798	$ 2,531,839	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 529,278	$ 77,841	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,161,076	$ 2,609,680	48

*(See instructions.)

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 670,137	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 670,137	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	129,141	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	(270,000)	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (140,859)	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 529,278	24	*

*** This must agree with page 17, line 47.**

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,434,400	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,434,400	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	25,437	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 25,437	23
	D. Non-Operating Revenue		
24	Contributions	552	24
25	Interest and Other Investment Income***	3,037	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 3,589	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See supplemental schedule	745	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 745	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,464,171	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	965,303	31
32	Health Care	1,784,308	32
33	General Administration	946,514	33
	B. Capital Expense		
34	Ownership	527,072	34
	C. Ancillary Expense		
35	Special Cost Centers	34,088	35
36	Provider Participation Fee	77,745	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,335,030	40
41	**Income before Income Taxes (line 30 minus line 40)****	129,141	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 129,141	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,267	2,540	$ 71,449	$ 28.13	1
2	Assistant Director of Nursing					2
3	Registered Nurses	14,147	15,204	303,553	19.97	3
4	Licensed Practical Nurses	6,167	6,822	121,111	17.75	4
5	Nurse Aides & Orderlies	82,124	87,634	918,136	10.48	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,877	9,672	102,830	10.63	10
11	Social Service Workers	5,739	6,902	93,948	13.61	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	27,910	30,471	298,265	9.79	15
16	Dishwashers					16
17	Maintenance Workers	1,825	1,972	27,145	13.77	17
18	Housekeepers	22,476	24,885	251,407	10.10	18
19	Laundry	1,487	2,004	29,143	14.54	19
20	Administrator	2,080	2,622	152,229	58.06	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,628	9,688	97,886	10.10	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)	520	585	12,838	21.95	33
34	TOTAL (lines 1 - 33)	184,247	201,001	$ 2,479,940 *	$ 12.34	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	MONTHLY	$ 6,855	01-03	35
36	Medical Director	MONTHLY	1,800	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	MONTHLY	4,500	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	95	2,360	11-03	44
45	Social Service Consultant	41	1,027	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	136	$ 16,542		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	72	$ 3,018	10-03	50
51	Licensed Practical Nurses				51
52	Nurse Aides	840	17,430	10-03	52
53	TOTAL (lines 50 - 52)	912	$ 20,448		53

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
ALAN ROSENBAUM	Administrator	0.05	$ 152,229
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 152,229

B. Administrative - Other

Description		Amount
Health Resource, Inc.	Management Fees	$ 35,998
Karla Bishop, Inc.	Administrative Fees	53,738
ABH Management	Home Office Expense	16,000
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)		$ 105,736

C. Professional Services

Vendor/Payee	Type	Amount
		$
SACHNOFF & WEAVER	LEGAL	80
FR&R	ACCOUNTING	66,874
ALPHA DATA	DATA PROCESSING	3,198
JANE L. OSA & ASSOC.	PENSION ADMN. FEES	1,568
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 71,721

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 54,313
Unemployment Compensation Insurance	19,355
FICA Taxes	180,813
Employee Health Insurance	43,131
Employee Meals	16,425
Illinois Municipal Retirement Fund (IMRF)*	
Union Health & Welfare	15,073
Employee Benefits	4,083
Union Pension	18,958
Holiday Expense	8,556
Alloc. AHB D/BA ABH	1,727
TOTAL (agree to Schedule V, line 22, col.8)	$ 362,435

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 400
Advertising: Employee Recruitment	11,723
Health Care Worker Background Check	966
(Indicate # of checks performed 81)	
Promotion Advertising	38,616
Dues & Subscriptions	2,433
License & Permits	1,072
Assoc. Dues Illinois Council	3,735
Alloc. AHB D/B/A ABH	291
Less: Public Relations Expense	(38,616)
Non-allowable advertising	
Yellow page advertising	
TOTAL (agree to Sch. V, line 20, col. 8)	$ 20,620

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	156
Seminar Expense	2,996
Meal	118
Entertainment Expense	
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,270

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/01 Ending: 12/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **YES**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **Ill.Council LTC - $3,735**

(3) Did the nursing home make political contributions or payments to a political action organization? **YES** If YES, have these costs been properly adjusted out of the cost report? **YES**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **10 YEARS**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **50,504** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **77,745**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **YES** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **N/A**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **16,425** Has any meal income been offset against related costs? **N/A** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **N/A** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100% In 1**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? N/A
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name: **N/A** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **N/A** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees